

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(B)(14)). Substantive Policy Statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

STATE REAL ESTATE DEPARTMENT

- 1. Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
"Team" and "Group" Advertising; Permissible Advertising (No. 25)
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
August 25, 2000
- 3. Summary of the contents of the substantive policy statement:**
This policy statement describes the circumstances under which a licensee may advertise as part of a team or group.
- 4. A statement as to whether the substantive policy statement is a new statement or a revision:**
New
- 5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Name: Denise Sulista
Address: Arizona Department of Real Estate
2910 North 44th Street
Phoenix, Arizona 85018
Telephone: (602) 468-1414, Ext. 135
- 6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
A copy of the substantive policy statement may be downloaded from the Department's Web site (<http://www.re.state.az.us>), or it may be obtained (from within Arizona) by calling the Department's Fax Response Service at (602) 468-1414, choosing selection 3, and requesting document number 8025, or it may be obtained from the Department for a fee of .25¢ per page copying charge.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

- 1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Defining Ownership or Control for Combined Returns, CTR 00-2
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
August 21, 2000
- 3. Summary of the contents of the substantive policy statement:**
This ruling contains specific examples regarding combined returns for entities, united by a bond of direct or indirect ownership or control.
- 4. A statement as to whether the substantive policy statement is a new statement or a revision:**
New

Arizona Administrative Register
Notices of Substantive Policy Statements

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
(602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-3381 (1-800-352-4090 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Contractor's Liability for Tax for Periods Through December 31, 1998 on Installation of Machinery and Equipment and Other Tangible Personal Property, TPR 00-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

August 28, 2000

3. Summary of the contents of the substantive policy statement:

The transaction privilege tax implications of prime contracting activities that include the installation of machinery, equipment and other tangible personal property qualifying for deduction from tax under A.R.S. § 42-5061(B), under Laws 1996, Chapter 319 (S.B. 1280), effective July 1, 1997. This ruling is applicable for tax periods through December 31, 1998.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes and rescinds Arizona Transaction Privilege Tax Ruling TPR 97-3.

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
(602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

ARIZONA DEPARTMENT OF REVENUE

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Contractor's Liability for Tax for Periods Beginning January 1, 1999 on Installation of Machinery and Equipment and Other Tangible Personal Property, TPR 00-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

August 28, 2000

3. Summary of the contents of the substantive policy statement:

The transaction privilege tax implications of prime contracting activities that include the installation of machinery, equipment and other tangible personal property qualifying for deduction from tax under A.R.S. § 42-5061(B), under Laws 1996, Chapter 319 (S.B. 1280), and under Laws 1998, Chapter 90 (S.B. 1323), effective January 1, 1999. This ruling is applicable for tax periods beginning January 1, 1999.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

New

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
(602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF LIQUOR LICENSES AND CONTROL

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Management Age Requirements

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

September 1, 2000

3. Summary of the contents of the substantive policy statement:

The contents of this policy statement outline the age requirements established by the Department for Liquor License for managers of a liquor licensed establishment.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

New

Notices of Substantive Policy Statements

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Licensing Division
800 West Washington, 5th Floor
Phoenix, Arizona 85007
(602) 542-5141

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

A copy of the substantive policy statement can be obtained for a fee of 10 cents per policy statement at the Arizona Department of Liquor Licenses and Control, 800 West Washington, 5th Floor, Phoenix, Arizona 85007.